

(b) The term "sanitary container" means any container of such material and construction as (1) will not permit the infiltration of foreign matter into the contents of such container under ordinary conditions of shipping and handling, and (2) will not, for a period of at least one year, disintegrate so as to contaminate the contents of the container, necessitating the washing of the contents prior to use.

Definition.

SEC. 202. In lieu of the limitation on annual payment rates for 1960 conservation reserve contracts prescribed in clause (2) of the sixth proviso under the head "Conservation Reserve" in Public Law 86-80, no such annual payment rate shall be established in excess of 20 per centum of the value of the land placed under contract, such value to be determined without regard to physical improvements thereon or geographical location thereof; but in no event shall such annual payment rate be established in excess of the maximum rate which the county committee determines would have been established for such land under the 1959 Conservation Reserve Program, except that the county committee in making such determination shall not be required to obtain the landowner's or operator's estimate as to value or his certificate as to production history and productivity.

Ante, p. 174.

SEC. 203. Section 347(b) of the Agricultural Adjustment Act of 1938, as amended, is amended by striking out the period at the end thereof and inserting a colon and the following: "*Provided, however,* That the national marketing quota for the 1960 crop of such cotton shall be not less than 90 per centum of the 1959 marketing quota for such cotton."

66 Stat. 759.  
7 USC 1347.

SEC. 204. Section 206(a) of the Agricultural Act of 1956 is amended by inserting before the period at the end thereof a comma and the following: "or to meet requirements of Government agencies".

70 Stat. 200.  
7 USC 1856.

Approved September 21, 1959.

## Public Law 86-342

### AN ACT

To amend the Federal-Aid Highway Acts of 1956 and 1958 to make certain adjustments in the Federal-aid highway program, and for other purposes.

September 21, 1959  
[H. R. 8678]

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

## TITLE I—FEDERAL-AID HIGHWAY PROGRAM

### SECTION 101. SHORT TITLE.

This Act may be cited as the "Federal-Aid Highway Act of 1959".

Federal - Aid  
Highway Act of  
1959.

### SEC. 102. REVISION OF AUTHORIZATION OF APPROPRIATIONS FOR INTERSTATE SYSTEM.

Subsection (b) of section 108 of the Federal-Aid Highway Act of 1956, as amended, is amended by striking out "the additional sum of \$2,500,000,000 for the fiscal year ending June 30, 1961," and inserting in lieu thereof the following: "the additional sum of \$2,000,000,000 for the fiscal year ending June 30, 1961,".

72 Stat. 94.  
23 USC 101 note.

### SEC. 103. EXTENSION OF APPROVAL OF ESTIMATE OF COST OF COMPLETING INTERSTATE SYSTEM.

Section 8 of the Federal-Aid Highway Act of 1958, as amended, is hereby further amended by striking out "the fiscal years ending June 30, 1960, and June 30, 1961." and inserting in lieu thereof "the fiscal years ending June 30, 1960, 1961, and 1962."

72 Stat. 1725.  
23 USC 104 note.

**SEC. 104. PARKWAYS.**

For the purpose of carrying out the provisions of section 4(b) of the Federal-Aid Highway Act of 1958 (72 Stat. 93), there is hereby authorized to be appropriated for the construction, reconstruction, and improvement of parkways, authorized by Acts of Congress, on lands to which title is vested in the United States, the additional sum of \$2,000,000 for the fiscal year ending June 30, 1960.

**SEC. 105. NATIONAL SYSTEM OF INTERSTATE AND DEFENSE HIGHWAY MILEAGE STUDY FOR ALASKA AND HAWAII.**

Report to Congress.

The Secretary of Commerce is authorized and directed to make a study of the need for the extension of the National System of Interstate and Defense Highways within the States of Alaska and Hawaii, and report the results of such study to the Congress within ten days subsequent to January 4, 1960. The report shall include recommendations as to the approximate routes and mileages thereof which should be included in such system within those States.

**SEC. 106. EXEMPTION FROM NATIONAL STANDARDS OF CERTAIN AREAS ADJACENT TO THE INTERSTATE SYSTEM.**

72 Stat. 905.

That subsection (b) of title 23, section 131 of the United States Code is amended by striking therefrom the following language: "Upon application of the State, any such agreement may, within the discretion of the Secretary of Commerce consistent with the national policy, provide for excluding from application of the national standards segments of the Interstate System which traverse incorporated municipalities wherein the use of real property adjacent to the Interstate System is subject to municipal regulation or control, or which traverse other areas where the land use is clearly established by State law as industrial or commercial:" and substituting therefor the following language: "Agreements entered into between the Secretary of Commerce and State highway departments under this section shall not apply to those segments of the Interstate System which traverse commercial or industrial zones within the presently existing boundaries of incorporated municipalities wherein the use of real property adjacent to the Interstate System is subject to municipal regulation or control, or which traverse other areas where the land use, as of the date of approval of this Act, is clearly established by State law as industrial or commercial:"

**SEC. 107. EMERGENCY RELIEF.**

72 Stat. 901.

(a) That section 125 of title 23, United States Code, is amended to read as follows:

**"§ 125. Emergency relief**

"(a) An emergency fund is authorized for expenditure by the Secretary, subject to the provisions of this section and section 120, for the repair or reconstruction of highways, roads, and trails which he shall find have suffered serious damage as the result of disaster over a wide area, such as by floods, hurricanes, tidal waves, earthquakes, severe storms, landslides, or other catastrophes in any part of the United States. The appropriation of such moneys, not to exceed \$30,000,000, as may be necessary for the initial establishment of this fund and for its replenishment on an annual basis is authorized. Pending such appropriation or replenishment the Secretary may expend from any funds heretofore or hereafter appropriated for expenditure in accordance with the provisions of this title, including existing Federal-aid appropriations, such sums as may be necessary for the immediate prosecution of the work herein authorized, such appropriations to be reimbursed from the appropriations herein authorized when made.

“(b) The Secretary may expend funds from the emergency fund herein authorized for the repair or reconstruction of highways on the Federal-aid highway systems, including the Interstate System, in accordance with the provisions of this chapter. Except as to highways, roads, and trails mentioned in subsection (c) of this section, no funds shall be so expended unless the Secretary has received an application therefor from the State highway department, and unless an emergency has been declared by the Governor of the State and concurred in by the Secretary.

“(c) The Secretary may expend funds from the emergency fund herein authorized, either independently or in cooperation with any other branch of the Government, State agency, organization, or person, for the repair or reconstruction of forest highways, forest development roads and trails, park roads and trails, and Indian reservation roads, whether or not such highways, roads, or trails are on any of the Federal-aid highway systems.”

(b) Subsection (f) of section 120 of title 23, United States Code, is amended to read as follows:

72 Stat. 899.

“(f) The Federal share payable on account of any repair or reconstruction provided for by funds made available under section 125 of this title shall not exceed 50 per centum of the cost thereof, except that the Federal share payable on account of any repair or reconstruction of forest highways, forest development roads and trails, park roads and trails, and Indian reservation roads may amount to 100 per centum of the cost thereof, whether or not such highways, roads, or trails are on any Federal-aid highway system. Any project agreement for which the final voucher has not been approved by the Secretary on or before the date of this Act may be modified to provide for the Federal share authorized herein.”

#### SEC. 108. INCREASE IN AMOUNT AUTHORIZED FOR BRIDGES OVER FEDERAL DAMS.

That subsection (d) of section 320 of title 23, United States Code, entitled “Highways”, is amended by striking out “\$10,000,000” and inserting in lieu thereof “\$13,000,000”.

72 Stat. 918.

## TITLE II—INTERNAL REVENUE CODE AND HIGHWAY TRUST FUND AMENDMENTS

#### SEC. 201. TEMPORARY INCREASE IN MOTOR FUEL TAXES, ETC.

(a) GASOLINE.—Section 4081 of the Internal Revenue Code of 1954 (relating to imposition of tax on gasoline) is amended by adding at the end thereof the following new subsection:

68A Stat. 483.  
26 USC 4081.

“(c) TEMPORARY INCREASE IN TAX.—On and after October 1, 1959, and before July 1, 1961, the tax imposed by this section shall be 4 cents a gallon.”

(b) DIESEL FUEL AND SPECIAL MOTOR FUELS.—

(1) IMPOSITION OF TAX.—Section 4041 of such Code (relating to imposition of tax on diesel fuel and special motor fuels) is amended by adding at the end thereof the following new subsection:

68A Stat. 478.  
26 USC 4041.

“(f) TEMPORARY INCREASES IN TAX.—On and after October 1, 1959, and before July 1, 1961—

“(1) if (without regard to this subsection) the tax imposed by subsection (a) or (b) is 3 cents a gallon, the tax imposed by such subsection shall be 4 cents a gallon, and

"(2) if (without regard to this subsection) the tax imposed under paragraph (2) of subsection (a) or (b) is 1 cent a gallon, the tax imposed under such paragraph shall be 2 cents a gallon."

70 Stat. 387.

(2) TECHNICAL AMENDMENTS.—The second sentences of subsections (a) and (b) of such section 4041 are each amended by striking out "in lieu of 3 cents a gallon".

70 Stat. 391.  
26 USC 4226.

(c) FLOOR STOCKS TAX AND REFUNDS ON GASOLINE.—

(1) TAX.—Section 4226(a) of such Code (relating to floor stocks taxes) is amended by adding at the end thereof the following new paragraph:

"(5) 1959 TAX ON GASOLINE.—On gasoline subject to tax under section 4081 which, on October 1, 1959, is held by a dealer for sale, there is hereby imposed a floor stocks tax at the rate of 1 cent a gallon. The tax imposed by this paragraph shall not apply to gasoline in retail stocks held at the place where intended to be sold at retail, nor to gasoline held for sale by a producer or importer of gasoline."

(2) DATE FOR PAYMENT OF TAX.—Section 4226(d) of such Code (relating to due date of taxes) is amended by inserting before the period at the end thereof the following: "; except that the tax imposed by paragraph (5) shall be paid at such time after December 31, 1959, as may be prescribed by the Secretary or his delegate".

(3) TECHNICAL AMENDMENT.—Section 4226(c) of such Code (relating to definition of dealer, etc.) is amended by striking out "section 6412(a)(3)" and inserting in lieu thereof "section 6412(a)(4)".

68A Stat. 795.  
26 USC 6412.

(4) REFUNDS.—Section 6412(a) of such Code (relating to floor stocks refunds) is amended by renumbering paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

"(3) GASOLINE HELD ON JULY 1, 1961.—Where before July 1, 1961, any gasoline subject to the tax imposed by section 4081 has been sold by the producer or importer and on such date is held by a dealer and is intended for sale, there shall be credited or refunded (without interest) to the producer or importer an amount equal to the difference between the tax paid by such producer or importer on his sale of the gasoline and the amount of tax made applicable to such gasoline on and after July 1, 1961, if claim for such credit or refund is filed with the Secretary or his delegate on or before November 10, 1961, based upon a request submitted to the producer or importer before October 1, 1961, by the dealer who held the gasoline in respect of which the credit or refund is claimed, and, on or before November 10, 1961, reimbursement has been made to such dealer by such producer or importer for the tax reduction on such gasoline or written consent has been obtained from such dealer to allowance of such credit or refund. No credit or refund shall be allowable under this paragraph with respect to gasoline in retail stocks held at the place where intended to be sold at retail, nor with respect to gasoline held for sale by a producer or importer of gasoline."

(d) CREDITS AND REFUNDS.—

(1) TAX PAYMENTS CONSIDERED OVERPAYMENTS.—Section 6416(b)(2) of such Code (relating to special cases in which tax payments are considered overpayments) is amended—

(A) by striking out "at the rate of 3 cents a gallon" each place it appears in subparagraphs (H), (I), and (J) and inserting in lieu thereof "at the rate of 3 cents or 4 cents a gallon";

72 Stat. 1306.  
26 USC 6416.

(B) by striking out "1 cent for each gallon" in subparagraph (H) and inserting in lieu thereof "1 cent (where tax was paid at the 3-cent rate) or 2 cents (where tax was paid at the 4-cent rate) for each gallon"; and

(C) by striking out "at the rate of 1 cent a gallon;" at the end of subparagraphs (I) and (J) and inserting in lieu thereof the following: "at the rate of 1 cent a gallon where tax was paid at the 3-cent rate or at the rate of 2 cents a gallon where tax was paid at the 4-cent rate;"

(2) GASOLINE USED FOR CERTAIN NONHIGHWAY PURPOSES OR BY LOCAL TRANSIT SYSTEMS.—Subsections (a) and (b) (1) (A) of section 6421 of such Code (relating to gasoline used for certain non-highway purposes or by local transit systems) are each amended by striking out "1 cent for each gallon of gasoline so used" and inserting in lieu thereof "1 cent for each gallon of gasoline so used on which tax was paid at the rate of 3 cents a gallon and 2 cents for each gallon of gasoline so used on which tax was paid at the rate of 4 cents a gallon".

70 Stat. 394.

(e) COLLECTION OF GASOLINE TAX AT WHOLESALE DISTRIBUTOR LEVEL.—

(1) TREATMENT OF WHOLESALE DISTRIBUTOR AS PRODUCER.—The first sentence of section 4082(a) of the Internal Revenue Code of 1954 (relating to definition of "producer" for purposes of tax on gasoline) is amended to read as follows: "As used in this subpart, the term 'producer' includes a refiner, compounder, blender, or wholesale distributor, and a dealer selling gasoline exclusively to producers of gasoline, as well as a producer."

68A Stat. 483.  
26 USC 4082.

(2) WHOLESALE DISTRIBUTOR DEFINED.—Section 4082 of such Code is amended by adding at the end thereof the following new subsection:

"(d) WHOLESALE DISTRIBUTOR.—As used in subsection (a), the term 'wholesale distributor' includes any person who—

"(1) sells gasoline to producers, to retailers, or to users who purchase in bulk quantities for delivery into bulk storage tanks, and

"(2) elects to register and give a bond with respect to the tax imposed by section 4081.

Such term does not include any person who (excluding the term 'wholesale distributor' from subsection (a)) is a producer or importer."

(3) EFFECTIVE DATE.—The amendments made by paragraphs (1) and (2) shall take effect on January 1, 1960.

SEC. 202. TRANSFERS TO HIGHWAY TRUST FUND.

(a) TRANSFER.—Section 209(c) of the Highway Revenue Act of 1956 (relating to transfer to Highway Trust Fund of amounts equivalent to certain taxes) is amended by renumbering paragraphs (2) and (3) as paragraphs (3) and (4), respectively, and by inserting after paragraph (1) the following new paragraph:

70 Stat. 397.  
23 USC 120 note.

"(2) EXCISE TAX ON AUTOMOBILES, PARTS AND ACCESSORIES, ETC.—

There is hereby appropriated to the Trust Fund, out of money in the Treasury not otherwise appropriated, amounts equivalent to that portion of the taxes received in the Treasury after June 30, 1961, and before July 1, 1964, under subsection (a) (2) (tax on passenger automobiles, etc.) and (b) (tax on parts and accessories) of section 4061 of the Internal Revenue Code of 1954 which is equal to the amount which would have been so received if the tax rate under each such subsection had been 5 percent in lieu of the applicable rate."

68A Stat. 481.  
26 USC 4061.

## (b) CONFORMING AMENDMENTS.—

(1) CLERICAL AMENDMENT.—Paragraph (4) (as renumbered by subsection (a)) of such section 209(c) is amended by striking out “paragraphs (1) and (2)” each place it appears and inserting in lieu thereof “paragraphs (1), (2), and (3)”.

70 Stat. 399.  
23 USC 120 note.

(2) FLOOR STOCKS REFUNDS.—Section 209(f) of the Highway Revenue Act of 1956 (relating to expenditures from Highway Trust Fund) is amended—

(A) by striking out the heading to paragraph (4) and inserting in lieu thereof the following:

“(4) 1972 FLOOR STOCKS REFUNDS.—”; and

(B) by adding at the end thereof the following new paragraph:

“(5) 1961 FLOOR STOCKS REFUNDS ON GASOLINE.—The Secretary of the Treasury shall pay from time to time from the Trust Fund into the general fund of the Treasury amounts equivalent to the floor stocks refunds made before July 1, 1962, under section 6412(a) (3).”

68A Stat. 795.  
26 USC 6412.

Approved September 21, 1959.

## Public Law 86-343

## AN ACT

September 21, 1959  
[H. R. 8694]

To authorize the Starr-Camargo Bridge Company to construct, maintain, and operate a toll bridge across the Rio Grande, at or near Rio Grande City, Texas.

Bridge construction.  
Rio Grande City,  
Tex.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That in order to facilitate international commerce, improve the postal service, and other purposes, the Starr-Camargo Bridge Company of the State of Texas is authorized to construct a toll bridge and approaches thereto across the Rio Grande, at a point suitable to the interests of navigation, at or near Rio Grande City, Texas, and for a period of sixty-six years from the date of completion of said bridge, to maintain and operate same and to collect tolls for the use thereof, so far as the United States has jurisdiction over the waters of such river in accordance with the provisions of the Act entitled “An Act to regulate the construction of bridges over navigable waters”, approved March 23, 1906, subject to the conditions and limitations contained in this Act, and subject further to the approval of the International Boundary and Water Commission, United States and Mexico, and also subject to the approval of the proper authorities in the Republic of Mexico to the construction, operation, and maintenance of such bridge.

34 Stat. 84.  
33 USC 491 note.

Tolls.

SEC. 2. The Starr-Camargo Bridge Company is hereby authorized to fix and charge tolls for transit over such bridge in accordance with any laws of the State of Texas or the United States applicable thereto, and the rates of toll so fixed shall be the legal rates until changed under the authority contained in the Act of March 23, 1906.

34 Stat. 84.  
33 USC 494.  
Right to sell,  
transfer, etc.

SEC. 3. The right to sell, assign, transfer, and mortgage all the rights, powers, and privileges conferred by this Act to any public agency, or to an international bridge authority or commission, is hereby granted to the Starr-Camargo Bridge Company; and any such public agency, international bridge authority, or international bridge commission to which such rights, powers, and privileges may be sold, assigned, or transferred, or which shall acquire the same by mortgage foreclosure or otherwise, is hereby authorized and empowered to exercise the same as fully as though conferred herein directly upon such public agency, international bridge authority, or international bridge commission.